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● CHIEF ADMINISTRATIVE OFFICER ●  
COUNTY OF LOS ANGELES

713 HALL OF ADMINISTRATION / LOS ANGELES, CALIFORNIA 90012  
974-1101



HARRY L. HUFFORD  
CHIEF ADMINISTRATIVE OFFICER

December 8, 1975

MEMBERS OF THE BOARD  
JAMES A. HAYES  
CHAIRMAN  
PETER F. SCHABARUM  
KENNETH HAHN  
EDMUND D. EDELMAN  
BAXTER WARD

HONORABLE BOARD OF SUPERVISORS  
County of Los Angeles  
383 Hall of Administration

Gentlemen:

ASSESSMENT ROLL CHANGES

At the meeting of October 7, 1975, Supervisor Ward requested this office and County Counsel to investigate the procedures necessary to alter the manner in which changes on the Assessment Roll are made. This review was to include a determination of necessary legislative changes to permit administrative execution of these matters without specific Board action.

Our review of the Revenue and Taxation Code indicates the Board presently has the authority, which may be exercised through resolution, to control the number and frequency of Assessment Roll changes which are placed on the agenda for approval. This authority was granted through the enactment of Section 4804 of the Revenue and Taxation Code in 1969.

The Revenue and Taxation Code and Board resolutions now in effect provide for differing approval actions of Assessment Roll changes depending on the type of change involved. The basic provisions are as follows:

- The Auditor-Controller has responsibility for approving correction of clerical errors and the cancellation or refund of taxes of up to \$1,500. Refunds and cancellations in excess of \$1,500 require Board approval.
- The Assessor has the responsibility for correction relating to defects in description or form, or clerical errors of the Assessor on the roll, or other errors of the Assessor not involving the exercise of judgment as to value.
- The Treasurer-Tax Collector has the authority to correct the delinquent roll and cancel improper tax sales or tax deeds not to exceed \$1,500. Board approval is required where the taxes involved exceed \$1,500.

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- The Executive Officer is authorized to act as the Hearing Officer on behalf of the Board when taxpayer appeal is made under various sections of the code.
- Upon completion of the above-mentioned acts on behalf of the Board, the authorized officer shall inform the Auditor in writing of the action taken. The Auditor, upon receipt of such notice, shall make or retain a record of the action taken.

Because of the monetary limitation on the authority delegated by the Board and further amendments to the Revenue and Taxation Code, a significant number of items involving corrections, cancellations, refunds, and transfers continue to be submitted for Board approval.

The attached amended resolution will delegate authority for Assessment Roll changes to County officers without regard to monetary limitations. The affected departments concur with the provisions of the resolution. The Board may, at any time, modify or rescind the resolution action delegating these responsibilities.

IT IS, THEREFORE, RECOMMENDED:

1. That the attached resolution be adopted.
2. That the Executive Officer, Treasurer-Tax Collector, Assessor, and Auditor-Controller be instructed to implement the provisions of the resolution immediately.

Very truly yours,

*Harry L. Hufford*

HARRY L. HUFFORD  
Chief Administrative Officer

HLH:RJT

DD:el

Attachment

cc: Executive Officer  
Treasurer-Tax Collector  
Assessor  
Auditor-Controller  
County Counsel

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On motion of Supervisor Hayes, seconded by Supervisor Schabarum, unanimously carried, the foregoing was adopted.

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AMENDED RESOLUTION

WHEREAS, the Board of Supervisors of the County of Los Angeles adopted a resolution on January 13, 1970, pursuant to Revenue and Taxation Code Section 4804, providing that certain designated county officers were authorized to perform certain acts involving property tax refunds, cancellations and corrections on behalf of the Board, which acts were authorized or required to be performed by the Board under Part 9 of Division 1 of the California Revenue and Taxation Code.

WHEREAS, said resolution contained limitations on the monetary size of matters which the Board authorized the County Tax Collector and the County Auditor to perform on its behalf, and it is the desire of the Board that these limitations be removed, and that the County Auditor and Tax Collector be authorized to perform certain additional acts involving property tax refunds, cancellations and corrections on behalf of the Board.

WHEREAS, Section 4840 of the Revenue and Taxation Code provides that the County Auditor, on direction of the Board, may cancel the entry of taxes on personal property or possessory interests on the secured roll as a lien on real property, on evidence that they are not

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legally a lien on that property and re-enter such taxes properly, as provided in that section, and the Board desires to authorize the County Auditor to make the necessary factual determination on its behalf.

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NOW, THEREFORE, be it resolved by the Board of Supervisors of the County of Los Angeles that Sections 1, 2, 3, and 4 of the Resolution adopted by the Board on January 13, 1970, designating certain County officers to perform on behalf of the Board of Supervisors certain functions required or authorized to be performed by the Board under Part 9 of Division 1 of the Revenue and Taxation Code are amended to read as follows, and that Section 4 of said resolution is deleted.

1. The County Tax Collector is hereby authorized to perform on behalf of the Board the acts required or authorized to be performed by the Board under Sections 4834.5, 4835, 4839, 4839.1 and 4841 of the Revenue and Taxation Code. The Tax Collector in performing the acts specified herein may but need not obtain the written approval of the County Counsel.

2. The County Tax Collector is hereby authorized to perform on behalf of the Board the acts required or authorized to be performed by the Board under Sections 4991, 4992, 4993 and 4994 of the Revenue and Taxation

Code. The Tax Collector in performing the acts specified herein shall obtain the written approval of the County Counsel.

3. The County Auditor is hereby authorized to perform on behalf of the Board the acts required or authorized to be performed by the Board under Sections 4832, 4835, 4840, 4985, 4986, 4990, 5026, 5062, 5071 and 5096 of the Revenue and Taxation Code, and the Assessor shall transmit the evidence and statement of facts referred to in Section 4840 to the Auditor, rather than the Board, pursuant to the Board's designation of the Auditor as the County officer authorized to act for the Board under that section. The Auditor in performing the acts specified herein may but need not obtain the written approval of the County Counsel.